

# Motor Fuels Tax Rates

For 2004 the motor fuels tax rates are as follows: January 1 through June 30, 24.8 cents; July 1 through December 31, 24.8 cents.

Per LB 1161 enacted in the 1998 Legislative Session, motor fuels tax rates will be set semiannually.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate which is set semiannually. The variable portion of the rate is determined by multiplying the average statewide cost of motor fuels purchased by the State of Nebraska by the variable excise tax percent rate which is set by the State Tax Board.

The semiannual motor fuels tax rate applies to the

motor vehicle fuels, and diesel fuel tax programs.

Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and fifty percent to counties.

## Chronology of Motor Fuels Tax Rates

EFFECTIVE DATE	AIRCRAFT FUEL		PETROLEUM RELEASE FEE		GASOHOL ¢/GALLON	MOTOR FUEL & DIESEL FUEL ¢/GALLON	VARIABLE EXCISE TAX		TOTAL TAX	
	GAS ¢/GAL.	JET ¢/GAL.	M.V. FUELS ¢/GALLON	OTHER PROD. ¢/GALLON			PERCENT	¢/GALLON	GASOHOL ¢/GALLON	M.F. & D.F. ¢/GALLON
Jan. 1, 1989	5	3	—	—	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	—	—	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	—	—	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	.003	.001	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	.003	.001	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	.003	.001	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	.003	.001	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	.003	.001	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	.003	.001	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	.003	.001	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	.003	.001	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	.003	.001	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	.003	.001	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	.003	.001	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	.006	.002	10.5	12.5	16.4	11.5	22.0	24.0
Jan. 1, 1993	5	3	.006	.002	12.5	12.5	16.4	12.1	24.6	24.6
April 1, 1993	5	3	.006	.002	12.5	12.5	16.4	10.2	22.7	22.7
July 1, 1993	5	3	.006	.002	12.5	12.5	15.6	11.8	24.3	24.3
Oct. 1, 1993	5	3	.006	.002	12.5	12.5	17.6	11.3	23.8	23.8
Jan. 1, 1994	5	3	.006	.002	12.5	12.5	17.6	13.5	26.0	26.0
April 1, 1994	5	3	.006	.002	12.5	12.5	17.6	10.9	23.4	23.4
July 1, 1994	5	3	.006	.002	12.5	12.5	17.2	11.4	23.9	23.9
Oct. 1, 1994	5	3	.006	.002	12.5	12.5	17.2	12.3	24.8	24.8
Jan. 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.7	24.2	24.2
April 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.5	24.0	24.0
June 1, 1995	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
Oct. 1, 1995	5	3	.006	.002	12.5	12.5	18.7	12.3	24.8	24.8
Jan. 1, 1996	5	3	.006	.002	12.5	12.5	18.7	12.6	25.1	25.1
April 1, 1996	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
July 1, 1996	5	3	.006	.002	12.5	12.5	16.6	13.9	26.4	26.4
Oct. 1, 1996	5	3	.006	.002	12.5	12.5	16.6	12.8	25.3	25.3
Jan. 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.8	25.3	25.3
April 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.4	24.9	24.9
July 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.3	24.8	24.8
Oct. 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.0	24.5	24.5
Jan. 1, 1998	5	3	.006	.002	12.5	12.5	16.2	12.1	24.6	24.6
April 1, 1998	5	3	.006	.002	12.5	12.5	16.2	10.3	22.8	22.8
July 1, 1998	5	3	.009	.003	12.5	12.5	18.3	11.0	23.5	23.5
Jan. 1, 1999	5	3	.009	.003	12.5	12.5	18.3	10.3	22.8	22.8
July 1, 1999	5	3	.009	.003	12.5	12.5	18.6	11.6	24.1	24.1
Jan. 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
Jan. 1, 2001	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2001	5	3	.009	.003	12.5	12.5	11.5	12.0	24.5	24.5
Jan. 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
July 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
Jan. 1, 2003	5	3	.009	.003	12.5	12.5	11.7	12.1	24.6	24.6
July 1, 2003	5	3	.009	.003	12.5	12.5	12.2	12.1	24.6	24.6
Jan. 1, 2004	5	3	.009	.003	12.5	12.5	11.5	12.3	24.8	24.8
July 1, 2004	5	3	.009	.003	12.5	12.5	9.9	12.3	24.8	24.8